



Douglas J. MacGinnitie
Commissioner

State of Georgia
Department of Revenue

Frank O'Connell
Director

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE

(Notice LGSD 2011-3)

**RE: Proposed Amendment and Adoption of Rules of the Department of Revenue,
Local Government Services Division**

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is amending Chapter 560-11-2 of the Rules and Regulations of the State of Georgia by proposing to:

I. Amend the following:

- 560-11-2-.48, entitled "School Tax Homestead—Application"
- 560-11-2-.58, entitled "Rollback Millage Rate When Digest Value Increased by Reassessment"
- 560-11-9-.08, entitled "Mobile Home Digest. Amended"
- 560-11-9-.09, entitled "Appeals"
- 560-11-9-.12, entitled "Notice of Right to Appeal Mobile Home Valuation"

II. Adopt the following:

- 560-11-13-.12, entitled "Hearing Officers and the Administrative Procedures Act"

Attached with this notice are an exact copy and synopsis of the proposed amendment and adoption of the Rules. The Rules are being amended and adopted under the authority of O.C.G.A. § 48-2-12.

The Department of Revenue shall consider the proposed amendment and adoption of the above-referenced Rules at 10:00 a.m., on Tuesday April 26, 2011 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

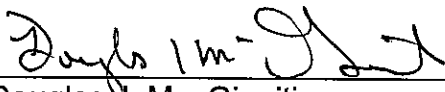
The Department must receive all comments regarding the proposed amendment and adoption of the above-referenced Rules from interested persons no later than 10:00 a.m. on Tuesday, April 26, 2011.

Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651.

Please reference "Notice Number LGSD 2011-3" on all comments.

Dated: March 23, 2011

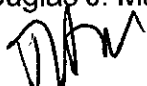


Douglas J. MacGinnitie
Commissioner, Department of Revenue



State of Georgia
Department of Revenue
Administrative Division – Tax Law & Policy Section

Memorandum

To: Commissioner Douglas J. MacGinnitie
From: Tim Mitchell/CLK 
CC: Mack Chandler, Frank O'Connell, Vicki Lambert
Date: March 18, 2011

I. Amend the following:

- 560-11-2-.48, entitled "School Tax Homestead—Application"
- 560-11-2-.58, entitled "Rollback Millage Rate When Digest Value Increased by Reassessment"
- 560-11-9-.08, entitled "Mobile Home Digest. Amended"
- 560-11-9-.09, entitled "Appeals"
- 560-11-9-.12, entitled "Notice of Right to Appeal Mobile Home Valuation"

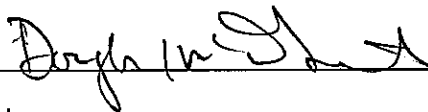
II. Adopt the following:

- 560-11-13-.12, entitled "Hearing Officers and the Administrative Procedures Act"

Reason for Proposed Rules: These Rules are needed in order update, and clarify the regulations concerning Georgia Property Tax in response to SB 346.

Promulgation deadlines, if applicable: It is requested that the Notice Page be signed no later than March 18, 2011.

Approved: _____



MAR 21 2011

Disapproved: _____

Approved with Comment: _____

SYNOPSIS

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
Substantive Regulations**

560-11-2-.48 – School Tax Homestead—Application

- This Rule is being amended.
- This amendment is needed because were made to O.C.G.A. §§ 48-5-40 and 485-52.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

560-11-2-.48 School Tax Homestead - Application.

(1) In order for a taxpayer to be a "qualified individual" for the School Tax Homestead Exemption under O.C.G.A. § 48-5-52, such taxpayer shall:

(a) Be an "Applicant" as defined by O.C.G.A. § 48-5-40 (1);

(b) Have timely filed an application and affidavit with:

1. In the case of residents of county school districts, the county tax receiver or tax commissioner.; or

2. In the case of residents of independent school districts, the governing authority; and

(d) Be sixty-two (62) years of age or older as of January 1 of the year in which the application and affidavit is filed; and

(e) Not have a net income exceeding \$10,000 for the immediately preceding taxable year for income tax purposes.

(2) "Homestead" shall have the meaning as provided for in O.C.G.A. § 48-5-40.

(3) The governing authority of each municipality, where there is an independent school district, shall designate, in writing, an official who will receive taxpayer applications and affidavits for the School Tax Homestead Exemption within that municipality. The named official shall receive all such applications unless the municipality's governing authority designates, in writing, another official to receive said applications and affidavits.

(a) Each municipality shall immediately transmit a copy of its written designation to the Director of Local Government Services.

(4) In order for a county or municipal tax official to make a determination of eligibility, an application and affidavit shall include, but not be limited to, the following information:

(a) The age of applicant on January 1 of the year in which the application and affidavit is filed.

(b) The income of the applicant including the income of the spouse, if applicable, who also occupies the homestead.

Authority O.C.G.A. §§ 48-5-40, 48-5-52.

PROPOSED

SYNOPSIS

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
Substantive Regulations**

**560-11-2-.58 – Rollback Millage Rate When Digest Value Increased by
Reassessment**

- This Rule is being amended.
- This amendment is needed because Senate Bill 346 requires changes to the Rollback Millage Rate.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.

(1) Purpose and scope. This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

(2) Definitions. For the purposes of implementing this Rule, the following terms are defined to mean:

(a) "Certified tax digest" shall mean the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.

(b) "Levying authority" shall mean a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority's purposes.

(c) "Mill" shall mean one one-thousandth of a United States dollar.

(d) "Millage rate" shall mean the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable

property within such authority's taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority's maintenance and operating expenses.

(e) "Millage equivalent" shall mean the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year's assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year's millage rate.

(f) "Net assessed value" shall mean the taxable assessed value of property after all exemptions have been deducted.

(g) "Property tax" shall mean a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.

(h) "Recommending authority" shall mean a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.

(i) "Rollback rate" shall mean the previous year's millage rate plus or minus the millage equivalent of the total net assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.

2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.

(j) "Taxing jurisdiction" shall mean all the real property within a county or municipality, subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(k) "Total net assessed value added by reassessments of existing real property" shall mean the total net assessed value added to or deducted from the certified tax digest as a result of

revaluation by the board of tax assessors of existing real property that has not been improved since the previous tax digest year. Total net assessed value added to or deducted from reassessments of existing real property shall not include net assessment changes that result from zoning changes or net assessment changes relative to classification or declassification of real property for conservation or preferential agricultural use or for historic preservation purposes.

(3) Calculation of rollback rate. The rollback rate shall be determined in the manner provided in this paragraph.

(a) Estimating the certified tax digest. The recommending or levying authority may utilize an estimate of the certified tax digest to facilitate the establishment of a millage rate earlier in the year; however, the accuracy requirements of paragraph (5)(b) of this Rule must still be met before the actual certified tax digest is presented to the Commissioner for approval.

(b) Certification of digest to recommending and levying authorities. As soon as the total net assessed value of the certified tax digest can be accurately estimated or determined, the tax receiver or tax commissioner shall certify to the recommending and levying authorities of each taxing jurisdiction the total net assessed value of all taxable property within each respective taxing jurisdiction. Such certification shall separately show the total net assessed value added to or deducted by reassessments of existing real property and the total net assessed value of all remaining taxable property.

(c) Determination of rollback rate. Based on the total net assessed value of the actual or estimated certified tax digest for the current year and the actual certified tax digest and millage rate for the previous year, the levying authority or recommending authority shall determine the rollback rate with the assistance of the tax receiver or tax commissioner. The rollback rate shall be calculated using Form PT-32.1 as provided by the Department and in the manner defined in subparagraph (i) of paragraph (2) of this Rule.

(4) Advertisement of rollback rate, press release and public hearing. The procedures for the advertising of the rollback rate, issuing the required press release and holding public hearings shall be as provided in this paragraph.

(a) Procedure when rollback rate not exceeded. Whenever a recommending or levying authority proposes to adopt a millage rate that does not exceed the rollback rate calculated as defined in subparagraph (i) of paragraph (2) of this Rule, such authority shall adopt the millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with O.C.G.A. § 48-5-32.

(b) Procedure when rollback rate is exceeded. Whenever a recommending or levying authority proposes to establish a general maintenance and operation millage rate that would require increases beyond the rollback rate calculated in subparagraph (i) of paragraph (2) of this Rule, such authority shall advertise its intent to do so and conduct at least three public hearings in accordance with O.C.G.A. § 48-5-32.1 and this subparagraph.

1. Schedule of public hearings. The recommending or levying authority shall schedule the public hearings required by O.C.G.A. § 48-5-32.1 at convenient times and places to afford the public an opportunity to respond to the notice of property tax increase and make their opinions on the increase known to such authority. The scheduling shall conform to the following requirements:

(i) Convenient public hearings. Two of the three public hearings required by this paragraph shall be held at times and places that are convenient to the public and at least five business days apart. One of the three public hearings required by this paragraph shall begin between 6 PM and 7 PM, inclusive, on a business weekday. Such public hearing may be held on a day in which another public hearing under this Rule

also is scheduled, but only if such other hearing is to begin no later than 12:00 noon.

(ii) Combination with other public hearings. A public hearing required by this paragraph may be combined with the public hearing required by O.C.G.A. § 36-81-5(f) to be held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered. Additionally, a public hearing required by this paragraph may be combined with the meeting at which the levying or recommending authority will be setting a millage rate that must be advertised in accordance with the provisions of O.C.G.A. § 48-5-32.

(iii) Timing of public hearings. All public hearings required by this paragraph shall be held before the millage rate is finally established.

2. Advertisement of public hearings. The recommending or levying authority shall advertise the public hearings required by O.C.G.A. § 48-5-32.1 in a manner that affords the public a timely notice of the time and place where the public hearings on the intention of such authority to increase taxes will be held. The advertisements shall conform to the following requirements:

(i) Location of advertisement. Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be prominently displayed in a newspaper of general circulation serving the residents of the unit of local government placing the advertisement and shall not appear in the section of the newspaper where legal notices appear. The recommending authority or levying authority shall post such advertisement on its website at least one week prior to each hearing.

(ii) Size of Advertisement. Each published advertisement required by O.C.G.A. § 48-5-32.1 must be 30 square inches or larger.

(iii) Frequency of advertisement. Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be published on a date that precedes the date of such public

hearing by at least one week. Each advertisement shall be at least five business days apart, however, when two public hearings required by O.C.G.A. § 48-5-32.1 have been scheduled on the same day in accordance with subparagraph (4)(b)(1)(i) of this Rule, both hearings may be advertised in the same day's edition of the newspaper provided they are combined in such a manner that makes it clear to the public that two separate hearings on the same subject matter are being held.

(iv) Combining with other advertisements. The advertisements required by this subparagraph may be combined with the advertisements required by O.C.G.A. § 36-81-5(e) and O.C.G.A. § 48-5-32(b), provided the notice required to be published by O.C.G.A. § 48-5-32.1 precedes and appears at the top of the report required to be published by O.C.G.A. § 48-5-32.

(v) Form of advertisement. The advertisements required by this Rule shall read exactly as provided by this Rule and not be reworded in any manner, with the exception that a brief reason or explanation for the tax increase may be included. The advertisements required of this Rule shall read as follows, with the heading that reads "NOTICE OF PROPERTY TAX INCREASE" appearing in all upper case and in either a bold font or a font size that is larger than the remaining body of the notice:

NOTICE OF PROPERTY TAX INCREASE

The (name of recommending authority or levying authority) has tentatively adopted a millage rate which will require an increase in property taxes by (percentage increase over rollback rate) percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at (place of meeting) on (date and time).

Times and places of additional public hearings on this tax increase are at (place of meeting) on (date and time).

This tentative increase will result in a millage rate of (proposed millage rate) mills, an increase of (millage rate increase above the roll-back rate) mills. Without this tentative tax increase, the millage rate will be no more than (roll-back millage rate) mills. The proposed tax increase for a home with a fair market value of (average home value from previous year's digest rounded to the nearest \$25,000) is approximately \$(increase) and the proposed tax increase for nonhomestead property with a fair market value of (average nonhomestead property value from previous year's digest rounded to nearest \$25,000) is approximately \$(increase).

(vi) Determination of average dollar increase. The proposed tax increase for an average home shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for properties which are granted homestead exemption. The proposed tax increase for an average nonhomestead property shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for real property which has not been granted homestead exemption.

(vii) Determination of percentage increase. The "percentage increase over rollback rate" number that appears in the advertisements required by this subparagraph shall be determined by subtracting or adding the rollback rate from the proposed millage rate, dividing this difference by the rollback rate and expressing the results as a percentage.

(viii) Press release. At the same time the first advertisement is made in accordance with this Rule, the recommending or levying authority shall also provide a press release to the local media that announces such authority's intention to seek an increase in property taxes and the dates, times, and locations

of the public hearings thereon. The press release may contain such other information as the recommending or levying authority deems may help the public understand the necessity for and purpose of the hearings.

(5) Certification to Commissioner to accompany digest. Upon the submission by the tax receiver or tax commissioner of the tax digest and accompanying certifications, the Commissioner will make a determination of whether the recommending and levying authorities have complied with the provisions of O.C.G.A. § 48-5-32.1 and this Rule before issuing an authorization to collect taxes pursuant to O.C.G.A. § 48-5-345.

(a) Evidence of compliance. The Commissioner shall not accept for review or issue an order authorizing the collection of taxes for any certified tax digest from any county tax receiver or tax commissioner that does not simultaneously submit evidence that the provisions of O.C.G.A. § 48-5-32.1 and this Rule have been met. Such evidence shall include Form PT-32.1 showing the calculation of the rollback rate, the actual millage rate established, a statement from the chairman of the board of tax assessors attesting to the total net assessed value added by the reassessment of existing real property, a statement from the tax collector or tax commissioner attesting to the accuracy of the digest information appearing on the form, and a statement from a responsible authority attesting to the fact that the hearings were actually held in accordance with such published advertisements. When the actual millage rate exceeds the rollback rate, such evidence shall also include copies of the published "Notice of Property Tax Increase" showing the times and places when and where the required public hearings were held and a copy of the required press release provided to the local media. A copy of the web-based publication of the Notice of Tax Increase advertisement must be certified by the respective governing or recommending authority establishing such tax increase.

(b) Incorrectly determined rollback rate. When the Commissioner determines that the recommending or levying authority has incorrectly determined the rollback rate and has established a millage rate that is in excess of the correct rollback rate and failed to advertise a notice of tax increase and held the required public hearings or has advertised a percentage tax increase that is less than the actual tax increase, the Commissioner shall not accept the digest for review or issue an Order authorizing the collection of taxes, except in that instance when such incorrect rollback rate overestimates the taxes that may be levied without the required public hearings by less than 3 percent, in which case the digest may be accepted for review if all other digest submission requirements have otherwise been met.

(c) Reductions to advertised millage rates. When the recommending authority or levying authority adopts a final millage rate below the rate that has been the subject of the hearings required by O.C.G.A. § 48-5-32.1, such authority shall not be required to begin anew the procedures and hearings required by O.C.G.A. § 48-5-32.1 and this Rule.

Authority: O.C.G.A. §§ 36-81-5, 48-2-12, 48-5-32, 48-5-32.1, 48-5-304, 48-5-311, 48-5-345, 50-13-4, 50-13-6.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9 UNIFORM PROCEDURES FOR MOBILE HOMES

560-11-9-.08 – Mobile Home Digest. Amended

- This Rule is being amended.
- This amendment is needed because Senate Bill 346 requires changes to the Mobile Home Digest.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9
UNIFORM PROCEDURES FOR
MOBILE HOMES

560-11-9-.08 Mobile Home Digest. Amended.

(1) On the tenth day of each month, a county's tax commissioner shall report to the board of tax assessors a list of all mobile homes for which during the preceding month:

- (a) Location permits were issued, and
- (b) Returns for taxation were sent.

(2) The monthly reporting requirement may be changed by a signed written agreement between the tax commissioner and the board of tax assessors, but shall not be sent less than once per calendar year or later than December 1st.

(a) The list sent by the county's tax commissioner shall contain the following information regarding each mobile home:

- (1) Manufacturer, model, and year;
- (2) Serial number;
- (3) Size;
- (4) Owner's name and address;
- (5) Map and parcel number (if a map and parcel number has previously been assigned by the board of tax assessors);
- (6) The mobile home's physical location, street address, lot number, and park name (if applicable and known);
- (7) Tax district; and
- (8) Assessment (if set by the board of tax assessors).

(3) On or before January 5th of each year, and before the county's digest is submitted to the tax commissioner, a county's board of tax assessors shall meet to receive and inspect the tax returns and location permits for the county's mobile homes that have been reported to the tax commissioner during the preceding twelve months.

(a) If any mobile homes have not been reported or returned to the tax commissioner by January 5th of each year, then the county board of tax assessors shall have the authority to add those mobile homes to the county's digest.

(4) For each mobile home listed in a county's digest, the county's board of tax assessors shall develop a valuation which, in the board's judgment, best represents the fair market value that the mobile home will have as of January 1 of the tax year for which the digest is being prepared.

(a) This valuation shall include any improvements to the mobile home and shall reflect any changes to the value of the mobile home resulting from market changes or physical depreciation as of January 1 of the tax year for which the digest is being prepared.

(5) On or before January 5th of each year, a county's board of tax assessors shall return to the tax commissioner the mobile home digest with the proposed assessments.

(6) The total assessed value of the mobile home digest shall be added to the county's consolidated summary at the time the county's official digest is transmitted to the Revenue Commissioner, or at such other time as the digest is required to be compiled.

(a) The assessed value on the mobile home digest shall be used by the tax commissioner for the purpose of calculating tax bills.

(7) Effective January 1, 1999, when a mobile home is returned for taxation after the mobile home digest has been delivered by the board of tax assessors to the county's tax commissioner, the county's tax commissioner shall, within 10 days of receipt of the return, forward it to the county's board of tax assessors. Within 10 days of receiving the return, the county's board of tax assessors shall assess the mobile home's fair market value and notify the county's tax commissioner of the assessment.

(a) The tax commissioner shall then bill the owner pursuant to Regulation 560-11-9-.10.

(b) The owner of the mobile home shall be afforded an opportunity to appeal and receive a temporary bill pursuant to Regulation 560-11-9-.09.

(c) Such returns shall be designated "Not On Digest" by the tax commissioner and accounted for as such in their official accounts.

Authority: O.C.G.A. §§ 48-5-311, 48-5-442, 48-5-448, 48-5-450.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9 UNIFORM PROCEDURES FOR MOBILE HOMES

560-11-9-.09 – Appeals

- This Rule is being amended.
- This amendment is needed because Senate Bill 346 requires changes to the Mobile Home Appeals process.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9-.09
UNIFORM PROCEDURES FOR
MOBILE HOMES

560-11-9-.09 Appeals.

(1) A mobile home owner who disagrees with the county board of tax assessor's assessment of their mobile home(s) on the ad valorem property tax bill may challenge such assessment by either electing to:

(a) Appeal the assessed value of the mobile home in the same manner as other ad valorem tax assessment appeals are made and decided pursuant to O.C.G.A. Section 48-5-311 as follows:

1. Filing a notice of appeal with the county's board of tax assessors within 45 days of date printed on the ad valorem property tax bill, or by May 1st, which ever occurs later.

2. After an appeal has been filed, the county's board of tax assessors shall notify the county's tax commissioner within 10 days of said appeal. A temporary tax bill, like those in O.C.G.A. § 48-5-311 (E)(6)(d)(iii)(I), shall be issued for every mobile home which is on appeal. A mobile home owner shall pay their temporary tax bill by May 1, if the appeal is not yet resolved, or upon receipt, if temporary tax bill is issued after May 1. Upon payment of temporary tax bill, the county's tax commissioner shall issue a mobile home location permit. Nothing in this Regulation shall prevent the county's tax commissioner from assessing penalties and interest against a mobile home owner who receives a temporary tax bill after May 1 because said owner failed to return their mobile home by May 1.

3. Once there is a determination regarding the appeal, the county's board of tax assessors shall, within 10 days, notify the county's tax commissioner of the final assessment established by such appeal. If necessary, the county's tax commissioner shall then, within 10 days, bill the taxpayer for any additional ad valorem property taxes due or issue a refund, if there has been an overpayment of taxes.

(b) Secure a location permit for the year in question by filing with the county's tax commissioner an affidavit of illegality and by filing either 1) a surety bond issued by a State authorized surety company or 2) a bond approved by the clerk of superior court of the county or 3) a cash bond, pursuant to O.C.G.A. Section 48-5-450.

(2) If the owner of a mobile home, subsequent to paying the tax without having filed an appeal or affidavit of illegality, believes that the tax has been illegally or erroneously assessed and collected, then the owner may file with the county governing authority a request for a refund. Such request may be filed within three years of the date of payment of the tax under the provisions of O.C.G.A. § 48-5-380.

(a) Only errors of fact or law which have resulted in erroneous or illegal taxation shall be considered. A mobile home owner's claim based on mere dissatisfaction with an assessment shall not constitute that the assessment was erroneous or illegal within the meaning of O.C.G.A. § 48-5-380.

Authority O.C.G.A. §§ 48-5-311, 48-5-380, 48-5-442, 48-5-450.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9 UNIFORM PROCEDURES FOR MOBILE HOMES

560-11-9-.12 – Notice of Right to Appeal Mobile Home Valuation

- This Rule is being amended.
- This amendment is needed because Senate Bill 346 requires changes to the Notice for Mobile Home Appeals.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9-.12
UNIFORM PROCEDURES FOR
MOBILE HOMES

560-11-9-0.4-.12—Notice of Right to Appeal Mobile Home Valuation.

Any proposed assessment or ad valorem property tax bill sent to an owner of a mobile home(s), by a county's board of tax assessor, shall contain the following sentence in bold:

"If you feel that your mobile home's value is too high for ad valorem taxation purposes, you should file an appeal or tax return with County Board of Tax Assessors for an opportunity to have your mobile home's value reduced."

Authority: O.C.G.A. § 48-5-311.

SYNOPSIS

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-13
COUNTY HEARING OFFICERS**

560-11-13-.12 – Hearing Officers and the Administrative Procedures Act

- This Rule is being adopted.
- This adoption is needed in order to establish that Administrative Procedures Act was used as a guideline when drafting the County Hearing Officers Regulations.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13
COUNTY HEARING OFFICERS

**560-11-13-.12- Hearing Officers and the Administrative
Procedures Act.**

The Administrative Procedures Act is not applicable, but
where referenced in this Chapter, the Administrative
Procedures Act was used as a guideline for the Regulations
in order to ensure due process.

Authority: O.C.G.A. §§ 48-2-7, 48-5-311.